1	SENATE FLOOR VERSION
2	March 23, 2021
3	ENGROSSED HOUSE
4	BILL NO. 1768 By: Roberts (Eric) and Waldron of the House
5	and
6	Stephens and Jett of the Senate
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10	An Act relating to game and fish; amending 29 O.S. 2011, Section 3-310, as last amended by Section 1,
11	Chapter 277, O.S.L. 2017 (29 O.S. Supp. 2020, Section 3-310), which relates to the Oklahoma Wildlife Diversity Program; extending certain income tax checkoff; and providing an effective date.
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16	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
17	SECTION 1. AMENDATORY 29 O.S. 2011, Section 3-310, as
18	last amended by Section 1, Chapter 277, O.S.L. 2017 (29 O.S. Supp.
19	2020, Section 3-310), is amended to read as follows:
20	Section 3-310. A. The Oklahoma Tax Commission shall include on
21	each state individual income tax return form for tax years beginning
22	after December 31, 2001, and each state corporate tax return form
23	for tax years beginning after December 31, 2001, an opportunity for
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the taxpayer to donate from a tax refund for the benefit of the Oklahoma Wildlife Diversity Program.

- B. For purposes of this section, "nongame wildlife" means any species of wildlife not legally classified as a game species or furbearer by statute or by rule adopted pursuant to statute.
- C. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to the State Treasurer and placed to the credit of the Wildlife Diversity Fund.
- D. There is hereby created in the State Treasury a revolving fund for the Oklahoma Wildlife Conservation Commission to be designated the "Wildlife Diversity Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received under the provisions of subsection C of this section by the Oklahoma Wildlife Conservation Commission.

 The Oklahoma Wildlife Conservation Commission is hereby authorized to invest all or part of the monies of said fund in any investment permitted by a written investment policy adopted by the Wildlife Conservation Commission; provided, all investments shall be made in accordance with the Oklahoma Uniform Prudent Investor Act. Any interest or dividends accruing from such investments shall be deposited in the Wildlife Diversity Fund. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Oklahoma Wildlife Conservation Commission for

the purpose of preserving, protecting, perpetuating and enhancing nongame wildlife in this state. Any monies withdrawn from said fund by the Oklahoma Wildlife Conservation Commission for investment pursuant to this section shall be deemed to be for the purpose of preserving, protecting, perpetuating and enhancing nongame wildlife in this state. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

E. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes and, if allowed, shall be paid pursuant to the provisions of said section. Prior to the apportionment set forth in subsection C of this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

1	F. Pursuant to Section 2368.18 of Title 68 of the Oklahoma
2	Statutes, the income tax checkoff contained in this section is
3	hereby reauthorized effective January 1, 2018 <u>2022</u> .
4	SECTION 2. This act shall become effective November 1, 2021.
5	COMMITTEE REPORT BY: COMMITTEE ON FINANCE March 23, 2021 - DO PASS
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